

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT**

JUNE 30, 2012

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

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Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE.

NEW ORLEANS, LOUISIANA 70122

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INDEPENDENT AUDITOR'S REPORT

Board of Directors, Inc.
The Intercultural Charter School Board, Inc.

We have audited the accompanying statement of financial position of The Intercultural Charter School Board, Inc. (a nonprofit corporation) as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to report on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our report.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Intercultural Charter School Board, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note K, the Louisiana Department of Education and the Recovery School District recommended non-renewal of the charter of The Intercultural Charter School for the 2013/2014 school year. The Louisiana State Board of Elementary and Secondary Education (BESE) ratified the recommendation on December 4, 2012.

In accordance with Government Auditing Standards, we have also issued our report dated December 4, 2012 on our consideration of The Intercultural Charter School Board, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
December 4, 2012

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2012

ASSETS

Cash	\$ 514,473
Grants receivable (Notes A4 and B)	<u>180,320</u>
Total assets	<u>\$ 694,793</u>

LIABILITIES AND NET ASSETS

Note payable (Note C)	\$ 89,728
Accounts payable and accrued liabilities	<u>379,376</u>
Total liabilities	<u>469,104</u>
Commitment (Note D)	-
Net assets	
Unrestricted	<u>225,689</u>
Total net assets	<u>225,689</u>
Total liabilities and net assets	<u>\$ 694,793</u>

The accompanying notes are an integral part of this financial statement.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

STATEMENT OF ACTIVITIES

For the year ended June 30, 2012

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
REVENUES			
Fees (Note E)	\$ -	\$ 3,236,598	\$ 3,236,598
Grant appropriations	-	690,263	690,263
Fundraising	20,133	-	20,133
Other	769	-	769
Net assets released from restrictions	<u>3,926,861</u>	<u>< 3,926,861 ></u>	<u>-</u>
Total revenues	<u>3,947,763</u>	<u>-</u>	<u>3,947,763</u>
 EXPENSES			
Program services			
The Intercultural Charter School	3,180,601	-	3,180,601
Supportive services			
Management and general	<u>628,068</u>	<u>-</u>	<u>628,068</u>
Total expenses	<u>3,808,669</u>	<u>-</u>	<u>3,808,669</u>
 Increase <decrease> in net assets before extraordinary item	139,094	-	139,094
Extraordinary item:			-
Cancellation of debt (Note F)	<u>664,109</u>	<u>-</u>	<u>664,109</u>
Increase <decrease> in net assets	803,203	-	803,203
Net assets, beginning of year	<u>< 577,514 ></u>	<u>-</u>	<u>< 577,514 ></u>
Net assets, end of year	<u>\$ 225,689</u>	<u>\$ -</u>	<u>\$ 225,689</u>

The accompanying notes are an integral part of this financial statement.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2012

	<u>Program Services</u>	<u>Supportive Services</u>	
	<u>The Intercultural Charter School</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 1,775,152	\$ 504,976	\$ 2,280,128
Fringe Benefits	469,083	109,306	578,389
Purchased professional and technical services	118,713	-	118,713
Purchased property services	87,069	-	87,069
Other purchased services	435,750	-	435,750
Supplies	293,852	13,786	307,638
Other	<u>982</u>	<u>-</u>	<u>982</u>
	<u>\$ 3,180,601</u>	<u>\$ 628,068</u>	<u>\$ 3,808,669</u>

The accompanying notes are an integral part of this financial statement.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

STATEMENT OF CASH FLOWS

For the year ended June 30, 2012

Increase <decrease> in cash and cash equivalents		
Cash flows from operating activities:		
Increase in net assets		\$ 803,203
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Changes in assets and liabilities:		
Decrease in grants receivable	\$ 397,400	
Decrease in accounts payable and accrued liabilities	<u>< 1,054,997></u>	<u>< 657,597></u>
Net cash provided by operating activities		<u>145,606</u>
Net increase in cash and cash equivalents		145,606
Cash and cash equivalents, beginning of year		<u>368,867</u>
Cash and cash equivalents, end of year		<u>\$ 514,473</u>

The accompanying notes are an integral part of this financial statement.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

The Intercultural Charter School Board, Inc. (the "Corporation") is a non-profit corporation established exclusively for charitable, educational and scientific purposes. The Corporation's purpose is to create an excellent school for our community, one of academic rigor, great pride in the diverse cultures that make up home populations, and a passion for learning throughout life and for becoming creative, responsible, caring citizens.

During April, 2008, the Corporation was granted a charter by the Louisiana Board of Elementary and Secondary Education to operate a type 5 charter school. The charter school is known as The Intercultural Charter School.

The Corporation through the operation of the charter school is designed to accomplish the following obligations:

1. Improve pupil learning and, in general, the public school system.
2. Increase learning opportunities and access to quality education for pupils.
3. Encourage the use of different and innovative teaching methods and a variety of governance, management and administrative structures.
4. Require appropriate assessment and measurement of academic learning results.
5. Account better and more thoroughly for educational results.
6. Create new professional opportunities for teachers and other school employees, including the opportunity to be responsible for learning programs at the school site.

The school has an open enrollment policy. During the 2011/2012 school year, the school served kindergarten through eighth grade, with an approximate enrollment of 419 students.

2. Presentation of Financial Statements

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958. Accordingly, the net assets of the corporation are classified to present the following classes: (a) unrestricted net assets, (b) temporarily restricted net assets and (c) permanently restricted net assets.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2. Presentation of Financial Statements - Continued

The net assets and changes therein are classified as follows:

Unrestricted Net Assets - Contributions and other revenue and expenses for the general operation of its programs.

Temporarily Restricted Net Assets - Contributions and other revenues specifically authorized by the donor or grantor to be used for specific purposes.

Permanently Restricted Net Assets - Contributions subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Corporation pursuant to those stipulations. There were no permanently restricted net assets.

3. Revenue Recognition

For financial reporting, the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as "net assets released from restrictions".

Grant revenue is recognized as it is earned in accordance with approved contracts.

4. Receivables

The corporation considers grants receivable to be fully collectible since the balance consists principally of payments due under government contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

Fees receivable are carried at cost, less an allowance for doubtful accounts, based on management's evaluation of outstanding fees receivable.

5. Property and equipment

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Leasehold improvements are amortized over the life of the lease. There was no depreciation or amortization expense for the year ended June 30, 2012.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Cash equivalents

For the purpose of the statement of cash flows, the corporation considers all investments with original maturities of three months or less to be cash equivalents.

7. Functional allocation of expenses

The expenses of providing the program and other activities have been summarized on a functional basis in the Statement of Activities. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Fair Values of Financial Investments

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those investments.

10. Subsequent Events

The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (December 4, 2012).

NOTE B – GRANTS RECEIVABLE

The grants receivable at June 30, 2012 consist of the following:

State of Louisiana – Department of Education	<u>\$ 180,320</u>
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THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE C – NOTE PAYABLE

The note payable at June 30, 2012 consists of the following:

Note payable due to an individual, on demand, without interest.	<u>\$ 89,728</u>
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The future minimum payments are as follows:

Year ended <u>June 30,</u>	
2013	<u>\$ 89,728</u>

NOTE D – COMMITMENT

On January 1, 2010, the Corporation leased its administrative and school facility from the Recovery School District (RSD) under an operating lease expiring June 30, 2013, including extensions. The RSD has the right to impose a rental charge after June 30, 2010. There was no rental expense for the year ended June 30, 2012.

NOTE E – REVENUE – FEES

The Intercultural Charter School, a type 5 charter school, receives funding from Louisiana Board of Elementary and Secondary Education for pupils based on estimated monthly attendance at the school.

NOTE F - CANCELLATION OF DEBT

In November, 2011, the Corporation terminated its management contract with Edison Schools, Inc. (Edison) for a material breach of its management contract. As of the date of this report, Edison has not pursued any legal remedies against the Corporation. While a liability cannot be determined, if any, the Corporation deemed the contract is terminated with no subsequent liability. As a result of the termination, the Corporation recognized approximately \$664,109 of income relating to prior year management fees owed to Edison.

NOTE G – INCOME TAXES

The corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Service.

NOTE H – BOARD OF DIRECTOR'S COMPENSATION

The board of directors is a voluntary board; therefore, no compensation was paid to any board member during the year ended June 30, 2012.

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2012

NOTE I – FAIR VALUES OF FINANCIAL INSTRUMENTS

Statement of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in the FASB ASC 820-10 requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope of FASB ASC 820-10 are included in the table below.

<u>Fair Value Measurement of Reporting Date</u>				
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Cash and cash equivalents	\$ 514,473	\$ 514,473	\$ -	\$ -
Receivables	180,320	180,320	-	-
Note payable	< 89,728>	< 89,728>		
Accounts payable and accrued Liabilities	<u>< 379,376></u> <u>\$ 225,689</u>	<u>< 379,376></u> <u>\$ 225,689</u>	<u>-</u> <u>\$ -</u>	<u>-</u> <u>\$ -</u>

The assumptions to estimate fair values are as follows:

1. Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.
2. Receivables, note payable, and accounts payable and accrued liabilities are carried at amounts that approximate fair value due to their short-term nature and generally negligible risk.

NOTE K – SUBSEQUENT EVENT

On November 27, 2012, the Recovery School District completed its comprehensive fifth year review of the Intercultural Charter School in the areas of student, financial, legal, and contractual performance. The school must achieve a student performance score (SPS) of 75 or above. The school did not achieve the required SPS score of 75 or above. The Recovery School District and the Louisiana Department of Education recommended non-renewal of the Charter for the upcoming school year. BESE ratified the recommendation on December 4, 2012.

SUPPLEMENTAL INFORMATION

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

BUDGET COMPARED TO ACTUAL

For the year ended June 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET VARIANCE</u> <u>FAVORABLE</u> <u><UNFAVORABLE></u>
REVENUE			
Grant appropriations	\$ 481,770	\$ 690,263	\$ 208,493
Fees	3,578,849	3,236,598	< 342,251>
Other	-	20,902	20,902
Total revenues	<u>4,060,619</u>	<u>3,947,763</u>	<u>< 112,856></u>
EXPENSES			
Salaries	2,149,054	2,280,128	< 131,074>
Fringe Benefits	450,211	578,389	< 128,178>
Purchased professional and technical services	125,000	118,713	6,287
Purchased property services	95,000	87,069	7,931
Other purchased services	283,750	435,750	< 152,000>
Supplies	316,464	307,638	8,826
Other	<u>66,010</u>	<u>982</u>	<u>65,028</u>
Total expenses	<u>3,485,489</u>	<u>3,808,669</u>	<u>< 323,180></u>
Increase <decrease> in net assets before extraordinary item	575,130	139,094	< 436,036>
Extraordinary item Cancellation of debt	<u>-</u>	<u>664,109</u>	<u>664,109</u>
Increase <decrease> in net assets	<u>\$ 575,130</u>	<u>\$ 803,203</u>	<u>\$ 228,073</u>

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2012

	<u>PASS THROUGH GRANTOR NO.</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
U. S. DEPARTMENT OF EDUCATION			
Passed through Louisiana Department of Education:			
Title I Grants to Local Educational Agencies	S010A100018	84.010A	\$ 312,403
Title II, Part A, Teacher and Principal Training and Recruiting Fund	S367A011017	84.367A	31,180
English Language Acquisition Grants - Title III	S365A100018	84.365A	25,913
English Language Acquisition Grants - Title III Immigration Set Aside	S365A110018	84.365A	19,421
Special Education - Grants to State - IDEA Part B	H027A100033	84.027A	37,962
Special Education - Grants to State - IDEA Part B	H027A110033	84.027A	91,780
Education Jobs Fund	S410A100019	84.410A	9,524
Education Jobs Fund - Supplement	S410A100019	84.410A	<u>928</u>
Total U. S. Department of Education			<u>529,111</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Louisiana Department of Education:			
RSD Cecil J. Picard LA4 Grant	-	93.558	<u>160,047</u>
Total U. S. Department of Health and Human Services			<u>160,047</u>
TOTAL FEDERAL AWARDS			<u>\$ 689,158</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

A. Presentation of Financial Statements

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Federal direct programs are identified by Federal Agency. Federal pass-through funds are presented by the entity through which the organization received the federal financial assistance.

Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

Board of Directors
The Intercultural Charter School Board, Inc.

We have audited the financial statements of The Intercultural Charter School Board, Inc. (a non-profit corporation) as of and for the year ended June 30, 2012, and have issued our report thereon dated December 4, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Intercultural Charter School Board, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Intercultural Charter School Board, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the The Intercultural Charter School Board, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Intercultural Charter School Board, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and responses as item 2012-1.

The Intercultural Charter School Board, Inc.'s response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit The Intercultural Charter School Board, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Board of Directors, others within the organization, Louisiana Legislative auditor, and funding sources of the corporation and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
December 4, 2012

Justin J. Scanlan, C.P.A., F.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE.

NEW ORLEANS, LOUISIANA 70122

TELEPHONE: (504) 288-0050

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Independent Auditor's Report

Board of Directors
The Intercultural Charter School Board, Inc.

Compliance

We have audited the The Intercultural Charter School Board, Inc.'s compliance with the types of compliance requirements described in the "OMB Circular A-133 Compliance Supplement" that could have a direct and material effect on each of The Intercultural Charter School Board, Inc.'s major federal programs for the year ended June 30, 2012. The Intercultural Charter School Board, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of The Intercultural Charter School Board, Inc.'s management. Our responsibility is to express an opinion on The Intercultural Charter School Board, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Intercultural Charter School Board, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on The Intercultural Charter School Board, Inc.'s compliance with those requirements.

In our opinion, The Intercultural Charter School Board, Inc. complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of The Intercultural Charter School Board, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered The Intercultural Charter School Board, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A133, but not for the purpose of expressing an opinion on

the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Intercultural Charter School Board, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, others within the entity, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Justin J. Simola, CPA, LLC

New Orleans, Louisiana
December 4, 2012

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

SCHEDULE OF FINDINGS AND QUESTIONING COSTS

For the year ended June 30, 2012

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued Unqualified, with
a going concern
explanatory
paragraph

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported
- Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported
in accordance with Section 510(a) of OMB Circular A-133? yes X no

Identification of major programs:

84.010A
84.365A
84.365A

U. S. Department of Education
Passed through Louisiana Department of
Education:
Title I Grants to Local Educational Agencies
English Language Acquisition Grants - Title III
English Language Acquisition Grants - Title III
Immigration Set Aside

Dollar threshold used to distinguish between type A and B
programs: \$300,000

Two type B programs were classified as type A
programs to satisfy the 50% coverage rule

Auditee qualified as low-risk auditee? yes X no

THE INTERCULTURAL CHARTER SCHOOL BOARD, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2012

B. FINANCIAL STATEMENTS FINDINGS

COMPLIANCE AND OTHER MATTERS

2012-1 Student Admission

Condition: 42 student files out of 419 were examined for proper documentation relative to the school's admission requirements. 24 student files out of 42 reviewed lacked the necessary documents to support residency requirements within Orleans Parish.

Criteria: The charter agreement requires all students to be residents of Orleans Parish.

Effect: The Corporation is not in compliance with its Charter.

Recommendation: During the registration period, the Corporation should obtain copies of two proof of residency items to comply with the Charter Agreement.

Response: See Corrective Action Plan.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no items identified in the course of our testing during the current year required to be reported.

D. STATUS OF PRIOR YEAR AUDIT FINDINGS

<u>Significant Deficiencies</u>	<u>Resolved</u>	<u>Unresolved</u>	<u>Audit Finding No.</u>
2011-1. Management Contract - Edison	X		
2011-2. Cash Account - School	X		
<u>Compliance and Other Matters</u>			
2011-3. Student Admission		X	2012-1
2011-4. Board of Directors	X		



CORRECTIVE ACTION PLAN

2012 - 1 – Student Admission

Prior to enrollment, we will ensure that all students submit two copies of proof of residency.
Failure to submit the appropriate documents will delay the student's acceptance into the school.

AGREED UPON PROCEDURES

Justin J. Scanlan, C.H.A., F.F.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122
TELEPHONE: (504) 288-0050

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED ON PROCEDURES

Board of Directors
The Intercultural Charter School Board, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of The Intercultural Charter School Board, Inc., a charter school of The Intercultural Charter School Board, Inc. and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating managements assertions about the performance and statistical data accompanying the annual financial statements of the The Intercultural Charter School Board, Inc. and to determine whether the specific schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. The Intercultural Charter School Board, Inc. is responsible for the performance and statistical data. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings related to the accompanying schedules of supplemental information are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule I).

1. We reconciled amounts reported in Schedule I in the categories listed below to respective general ledger account balances to determine that Expenditures/Revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

No exceptions noted.

Education Levels of Public School Staff (Schedule 2).

2. We reconciled the total number of full-time classroom teachers per the schedule “Experience of the Public Principals and Full-time Classroom Teachers” (Schedule 4) to the combined total number of full-time classroom teachers per the schedule and to school board supporting payroll records as of October 1st.

No exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals and Full-time Classroom Teachers” (Schedule 4) to the combined total of principals and assistant principals per the schedule.

No exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a population of 6 teachers out of 32 teachers to the individual’s personnel file and determine if the individual’s education level was properly classified on the schedule.

No exceptions noted.

Number and Type of Public Schools (Schedule 3).

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application.

No exceptions noted.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4).

6. We obtained a list of full-time teachers, principals and assistant principals by classification as of June 30th and as reported on the schedule and traced the same sample used in procedure 4 to the individual’s personnel file and determined if the individual’s experience was properly classified on the schedule.

No exceptions noted.

Public Staff Data (Schedule 5).

7. We obtained a list of classroom teachers including their base salary, extra compensation, and ROTC and retired status as well as full-time equivalent as reported on the schedule and traced a population of 6 teachers out of 32 to the individual’s personnel file and determined if the individual’s salary, extra compensation, and full time equivalents were properly included on the schedule.

No exceptions noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

No exceptions noted.

Class Size Characteristics (Schedule 6).

9. We obtained a list of classes by school, school type and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 4 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

No exceptions noted.

Louisiana Educational Assessment Program (Leap) for the 21st Century (Schedule 7).

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the The Intercultural Charter School Board, Inc.

No exceptions noted.

The Graduation Exit Exam for the 21st Century (Schedule 8).

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the tested authority to scores reported in the schedule by the The Intercultural Charter School Board, Inc.

This schedule was not applicable. The grade level of the school is kindergarten through 8th.

The iLEAP Tests (Schedule 9).

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by The Intercultural Charter School Board, Inc.

No exceptions noted.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might come to our attention that would have been reported to you.

This report is intended solely for the use of the management, the Louisiana Department of Education, the Louisiana Legislature, the Louisiana Auditor of the State of Louisiana, Recovery School District, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana revised Statute 24:513, this report is distributed by the Louisiana Auditor as a public document.

New Orleans, Louisiana
December 4, 2012

Justin J. Scanlon, CPA, LLC

**Schedule 1: General Fund Instructional and Support Expenditures and
Certain Local Revenue Sources for the Year Ended June 30, 2011-2012**

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources For the Year Ended June 30, 2011-2012			Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>				
General Fund Instructional Expenditures:				
Teacher and Student Interaction Activities:				
Classroom Teacher Salaries			\$1,026,553	
Other Instructional Staff Activities			\$255,126	
Instructional Staff Employee Benefits			\$203,537	
Purchased Professional and Technical Services			\$89,467	
Instructional Materials and Supplies			\$196,011	
Instructional Equipment			\$0	
Total Teacher and Student Interaction Activities				\$1,770,693
Other Instructional Activities				\$0
Pupil Support Services			\$296,698	
Less: Equipment for Pupil Support Services			\$0	
Net Pupil Support Services				\$296,698
Instructional Staff Services			\$10,940	
Less: Equipment for Instructional Staff Services			\$0	
Net Instructional Staff Services				\$10,940
School Administration			\$516,596	
Less: Equipment for School Administration			\$0	
Net School Administration				\$516,596
Total General Fund Instructional Expenditures (Total of Column B)				<u>\$2,594,927</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)				<u>\$0</u>
<u>Certain Local Revenue Sources</u>				
Local Taxation Revenue:				
Constitutional Ad Valorem Taxes				\$0
Renewable Ad Valorem Tax				\$0
Debt Service Ad Valorem Tax				\$0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes				\$0
Sales and Use Taxes				\$0
Total Local Taxation Revenue				<u>\$0</u>
Local Earnings on Investment in Real Property:				
Earnings from 16th Section Property				\$0
Earnings from Other Real Property				\$0
Total Local Earnings on Investment in Real Property				<u>\$0</u>
State Revenue in Lieu of Taxes:				
Revenue Sharing - Constitutional Tax				\$0
Revenue Sharing - Other Taxes				\$0
Revenue Sharing - Excess Portion				\$0
Other Revenue in Lieu of Taxes				<u>\$1,507,714</u>
Total State Revenue in Lieu of Taxes				<u>\$1,507,714</u>
Nonpublic Textbook Revenue				<u>\$0</u>
Nonpublic Transportation Revenue				<u>\$0</u>

Schedule 2: Education Levels of Public School Staff

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree			1	3.00%				
Bachelor's Degree	19	60.00%	4	13.00%				
Master's Degree	8	24.00%						
Master's Degree + 30					1	100%		
Specialist in Education								
Ph. D. or Ed. D.								
Total	27	84.00%	5	16.00%	1	100%		

Schedule 3: Number and Type of Public Schools

Type	Number
Elementary	1
Middle/Jr. High	
Secondary	
Combination	
Total	1

Schedule 4: Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								
Principals			1					1
Classroom Teachers	12	9	6	1	2	2		32
Total	12	9	7	1	2	2		33

Schedule 5: Public School Staff Data: Average Salaries

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra	\$41,727	\$41,727
Average Classroom Teachers Salary Excluding Extra Compensation	\$41,727	\$41,727
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	32	32

Schedule 6: Class Size Characteristics

Class Size Characteristics as of October 1, 2011

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	57.90%	11	36.80%	7	5.30%	1		
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore these classes are included only as separate line items.

Schedule 7: Louisiana Educational Assessment Program (LEAP)

English Language Arts							Mathematics						
District Achievement Level	Results						District Achievement Level	Results					
	2012		2011		2010			2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Students	Number	Percent	Number	Percent	Number	Percent
Grade 4							Grade 4						
Advanced	1	2%	1	2%	0	0%	Advanced	3	5%	1	2%	1	2%
Mastery	11	17%	12	22%	2	5%	Mastery	8	12%	11	20%	4	10%
Basic	30	45%	21	39%	14	35%	Basic	23	35%	21	38%	18	45%
Approaching Basic	15	23%	13	23%	11	28%	Approaching Basic	16	24%	14	25%	4	10%
Unsatisfactory	9	14%	8	14%	13	32%	Unsatisfactory	16	24%	8	15%	13	33%
Total	66	101%	55	100%	40	100%	Total	66	100%	55	100%	40	100%

Science							Social Studies						
District Achievement Level	Results						District Achievement Level	Results					
	2012		2011		2010			2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Students	Number	Percent	Number	Percent	Number	Percent
Grade 4							Grade 4						
Advanced	2	3%	0	0%	0	0%	Advanced	0	0%	0	0%	0	0%
Mastery	9	14%	2	4%	2	5%	Mastery	2	3%	0	0%	0	0%
Basic	25	38%	24	43%	12	30%	Basic	38	58%	31	56%	16	40%
Approaching Basic	24	36%	18	33%	16	40%	Approaching Basic	12	18%	15	27%	12	30%
Unsatisfactory	6	9%	11	20%	10	25%	Unsatisfactory	14	21%	9	17%	12	30%
Total	66	100%	55	100%	40	100%	Total	66	100%	55	100%	40	100%

English Language Arts							Mathematics						
District Achievement Level	Results						District Achievement Level	Results					
	2012		2011		2010			2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Students	Number	Percent	Number	Percent	Number	Percent
Grade 8							Grade 8						
Advanced	1	4%					Advanced	2	8%				
Mastery	3	12%					Mastery	1	4%				
Basic	8	32%					Basic	8	32%				
Approaching Basic	6	24%					Approaching Basic	6	24%				
Unsatisfactory	7	28%					Unsatisfactory	8	32%				
Total	25	100%					Total	25	100%				

Science							Social Studies						
District Achievement Level	Results						District Achievement Level	Results					
	2012		2011		2010			2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Students	Number	Percent	Number	Percent	Number	Percent
Grade 8							Grade 8						
Advanced	0	0%					Advanced	0	0%				
Mastery	2	8%					Mastery	2	8%				
Basic	8	32%					Basic	12	48%				
Approaching Basic	8	32%					Approaching Basic	4	16%				
Unsatisfactory	7	28%					Unsatisfactory	7	28%				
Total	25	100%					Total	25	100%				

Schedule 8: Graduation Exit Examination (GEE)

District Achievement Level Results	English Language Arts						Mathematics					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced												
Mastery												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

District Achievement Level Results	Science						Social Studies					
	2012		2011		2010		2012		2011		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced												
Mastery												
Basic												
Approaching Basic												
Unsatisfactory												
Total												

N/A – No 10th and 11th grade.

Schedule 9: Iowa and iLEAP Tests

2005 was the last year of Iowa testing, from 2006 onwards iLEAP has taken its place.
Please submit iLEAP scores for 2010, 2011 and 2012

iLEAP Tests

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	0	0%	0	0%	0	0%
Mastery	14	8%	10	20%	5	10%	3	6%
Basic	19	39%	16	33%	15	31%	22	45%
Approaching Basic	11	22%	12	25%	19	39%	13	27%
Unsatisfactory	14	29%	11	22%	10	20%	11	22%
Total	49	100%	49	100%	49	100%	49	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	1	3%	0	0%	0	0%
Mastery	2	7%	5	17%	2	7%	0	0%
Basic	13	45%	12	42%	10	35%	16	55%
Approaching Basic	9	31%	5	17%	13	45%	9	31%
Unsatisfactory	5	17%	6	21%	4	13%	4	14%
Total	29	100%	29	100%	29	100%	29	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	2	8%	1	4%	2	8%	0	0%
Basic	11	42%	10	39%	11	42%	7	27%
Approaching Basic	6	23%	7	27%	7	27%	12	46%
Unsatisfactory	7	27%	8	30%	6	23%	7	27%
Total	26	100%	26	100%	26	100%	26	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced								
Mastery								
Basic								
Approaching Basic								
Unsatisfactory								
Total								

District Achievement Level	English Language Arts		Mathematics	
Results	2010		2010	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

District Achievement Level Results	English Language Arts 2011		Mathematics 2011		Science 2011		Social Studies 2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	1	2%	3	6%	0	0%	1	2%
Mastery	7	15%	9	19%	6	13%	4	9%
Basic	23	49%	20	43%	18	38%	24	51%
Approaching Basic	11	23%	11	23%	13	28%	10	21%
Unsatisfactory	5	11%	4	9%	10	21%	8	17%
Total	47	100%	47	100%	47	100%	47	100%

District Achievement Level Results	English Language Arts 2011		Mathematics 2011		Science 2011		Social Studies 2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	2	5%	0	0%	0	0%
Mastery	4	11%	5	15%	2	6%	3	9%
Basic	16	47%	17	50%	14	41%	18	52%
Approaching Basic	8	24%	7	21%	15	44%	8	24%
Unsatisfactory	6	18%	3	9%	3	9%	5	15%
Total	34	100%	34	100%	34	100%	34	100%

District Achievement Level Results	English Language Arts 2011		Mathematics 2011		Science 2011		Social Studies 2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	1	2%	0	0%	0	0%
Mastery	2	4%	3	7%	2	5%	0	0%
Basic	18	42%	19	44%	16	37%	13	30%
Approaching Basic	11	26%	12	28%	13	30%	12	28%
Unsatisfactory	12	28%	8	19%	12	28%	18	42%
Total	43	100%	43	100%	43	100%	43	100%

District Achievement Level Results	English Language Arts 2011		Mathematics 2011		Science 2011		Social Studies 2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	4	17%	3	13%	0	0%	1	5%
Basic	6	26%	10	44%	8	35%	11	48%
Approaching Basic	9	40%	7	30%	10	43%	4	17%
Unsatisfactory	4	17%	3	13%	5	22%	7	30%
Total	23	100%	23	100%	23	100%	23	100%

District Achievement Level Results	English Language Arts 2011		Mathematics 2011	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	0	0%	2	4%	0	0%	0	0%
Mastery	4	8%	6	12%	2	4%	3	6%
Basic	22	44%	20	40%	17	34%	19	38%
Approaching Basic	15	30%	14	28%	25	50%	17	34%
Unsatisfactory	9	18%	8	16%	6	12%	11	22%
Total	50	100%	50	100%	50	100%	50	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	2	5%	0	0%	0	0%
Mastery	2	5%	1	3%	2	5%	1	3%
Basic	13	35%	18	49%	17	46%	17	46%
Approaching Basic	11	30%	6	16%	7	19%	11	30%
Unsatisfactory	11	30%	10	27%	11	30%	8	22%
Total	37	100%	37	100%	37	100%	37	101%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	1	3%	0	0%	0	0%
Mastery	5	14%	1	3%	4	11%	3	8%
Basic	15	42%	18	50%	15	42%	20	56%
Approaching Basic	11	31%	6	17%	12	33%	8	22%
Unsatisfactory	5	14%	10	28%	5	14%	5	14%
Total	36	101%	36	101%	36	100%	36	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	0	0%	2	6%	0	0%	0	0%
Mastery	2	6%	3	8%	2	6%	3	8%
Basic	19	53%	16	44%	14	39%	20	56%
Approaching Basic	11	31%	9	25%	12	33%	9	25%
Unsatisfactory	4	11%	6	17%	8	22%	4	11%
Total	36	101%	36	100%	36	100%	36	100%

District Achievement Level	English Language Arts		Mathematics	
Results	2012		2012	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				